

Office of Information Technology Services

Internal Audit Charter

Purpose: The primary goal of the Office of Information Technology Services (ITS) internal audit function is to promote effective internal controls related to all divisions within ITS.

Authority: Internal audit is authorized to enter all areas of the ITS organization, in the course of audit related activities. The internal audit function will have access to any documentation necessary to perform its function. However, any contractors performing internal audit activities on behalf of ITS must adhere to all ITS access policies and procedures relating to contractors.

Organization: The internal audit function resides in the Enterprise Security and Risk Management Office and reports administratively to the State Chief Information Security Officer.

Independence: The internal audit function shall not have direct operational responsibility or authority over any of the ITS activities they review. Additionally, they will not develop or install systems, develop or approve procedures, prepare records, or engage in any other activity which would be subject to an internal audit.

Audit Scope: The scope of the ITS internal audit function includes the examination and evaluation of the organization's governance, risk management process, system of internal controls, and the quality of performance in carrying out assigned responsibilities to achieve the organization's goals and objectives. This includes:

- Reviewing the reliability and integrity of financial and operating information
- Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations
- Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets
- Reviewing and appraising the economy and efficiency with which resources are employed
- Reviewing operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned
- Monitoring and evaluating the effectiveness of the organization's risk management system
- Reviewing the quality of performance of external auditors and the degree of coordination with internal audit
- Coordinating audits, reviews, and assessments performed at ITS on behalf of ITS clients

Audit Planning: Audit planning will be performed and/or updated on an annual basis and the results will be documented in an audit plan. The State Chief Information Security Officer will prepare and manage the audit plan. State Chief Information Officer will approve all updates, changes, or modifications to the audit plan.

Reporting: A written report will be developed for all internal audits and will be discussed with the appropriate ITS senior manager and/or director. If requested, the responsible division will provide a written response and corrective action plan. The response will include a timetable for completion of actions to be taken or an explanation for recommendations that will not be addressed. These reports will be delivered to the State Chief Information Officer.